

EXHIBIT J



KBC BANK N.V.

TRANSFER FORM

**New York Branch
125 West 55th Street
New York, NY 10019
(212) 541-0600**

NAME OF ACCOUNT: LAZARE KAPLAN INTERNATIONAL INC.

ACCOUNT NUMBER : 24079801

TODAY'S DATE: 12/02/2008 VALUE DATE : 12/02/2008

PLEASE PAY: AMOUNT: USD \$550,025.00

CHARGES (deducted from amount): **USD 25.00**

PAY TO: (US Bank) :

CHIPS:

SWIFT:

BENEFICIARY BANK: HSBC Bank USA

Attn: Global Products Group

(if different) Address : 452 Fifth Avenue
New York, NY 10018
SWIFT: MRMDUS33

BENEFICIARY CUST: Willis Limited

ACCOUNT NUMBER: 000-010588

REFERENCE: GNYA96B, MN51387

**AUTHORIZED
SIGNATURE**

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NAME OF ACCOUNT : LAZARE KAPLAN INTERNATIONAL INC.

ACCOUNT NUMBER : 24079801

TODAY'S DATE: 11/26/2008 VALUE DATE : 11/26/2008

PLEASE PAY: AMOUNT: USD \$454966.95

CHARGES (deducted from amount): USD 25.00

PAY TO: (US Bank) : NATIONAL WESTMINSTER BANK, NEW YORK

BENEFICIARY BANK: NATIONAL WESTMINSTER BANK P/C
(if different) **Address : Holborn Circus Branch, 1 Hatton Garden**
London EC1P 1DU

BENEFICIARY CUST: DE BEERS UK LIMITED

ACCOUNT NUMBER: 140-00-140/00/27501582

ROUTING NUMBER: 56-00-20

SWIFT CODE: NWBKGB2LXXX

IBAN CODE:

REFERENCE: VAS Payment SF/2008/0081001458



AUTHORIZED SIGNATURE



AUTHORIZED SIGNATURE